

# NEWSLETTER

From Your District Advisor  
Property Valuation & Review



## What's on the calendar for October?

- **October 4-8** VLCT Virtual Town Fair  
Visit <https://pheedloop.com/TownFair21/site/home/> for more details on the schedule, speakers, sessions, exhibitors and to register
- **October 15** Deadline for residents to file a 'late' homestead declaration
- **October 28** Final 2021 State Property Tax Credit download
- **October 31** FY 2022 State Owned Building Pilot payments to Cities & Towns  
On or before October 31 Pilot payments will be distributed to towns. Please visit <https://tax.vermont.gov/municipal-officials/town-treasurer/estimate-payment-lieu-taxes> for more information.

## Errors & Omission / Homestead Declaration Downloads

Corrections in Grand List After Return

*Correcting omission from grand list*

*When real or personal estate is omitted from the grand list by mistake or an obvious error is found, the listers, with the approval of the selectboard, on or before December 31, may supply such omissions or correct such errors and make a certificate thereon of the fact; provided, however, the listers may make a correction resulting from the filing or rescission of a homestead declaration without approval of the selectboard. (Amended 2005, No. 38, § 14, eff. June 2, 2005; 2019, No. 175 (Adj. Sess.), § 1, eff. Oct. 8, 2020.) [32 VSA 4261](#)*

Errors or omissions discovered in the listing of property after the Grand List has been lodged with the clerk may be corrected by the listers, with the approval of the Selectboard. Corrections due to the filing or rescission of a homestead declaration does not require Selectboard approval, however a listing should also be attached to the official vault Grand List.

Please continue downloading declarations into your 2021 As Billed Grand List, paying attention to business/rental percentages as well as business use of outbuildings. Any allocation changes in the homestead or housesite value are to be noticed (a Change of Appraisal to be sent to the taxpayer with grievance date and time) and are considered changes that are to be brought to the selectboard for approval.

Routine homestead declarations (those which toggle the classification from ‘not filed’ to ‘filed’) that are received after your Grand list is lodged, though not considered cause for selectboard Errors and Omissions [32 VSA 4111\(g\)](#), should be attached to the official vault copy of the lodged GL.

Links to both these forms, PVR-4261, for use with changes in housesite classifications, and form PVR-4261-E, for use with either value or allocation changes, are provided below.

[Form HS-122 Download Instructions Fact Sheet](#)  
<http://www.nemrc.com/support/grandList/>

[PVR-4261 - Homestead / Housesite Classification Change](#)  
[PVR-4261-E - Errors & Omissions Certificate](#)

**Both E&O forms should be attached to the official vault copy of the grand list.**

### ***Late Homestead Filing Penalties***

Municipalities are the governing body that has the option to charge or waive late file homestead penalties. Towns that charge penalties also may abate these penalties if the basis is “hardship”. VLCT provides abatement guidance at [VLCT Abatement of Homestead Penalty](#)

### ***What are the penalties for late filing or not filing at all?***

When a claim is filed after April 15 (May 16 for 2021) the municipality retains \$15 for the cost of issuing a new bill. [32 VSA 5410](#); [6066](#). If additional tax is due to the municipality as a result of correcting the tax classification, that amount may include a penalty [32 VSA 5410\(i\)](#). Finally, under [32 VSA 5410\(g\)](#) when notified by the Department that a property owner failed to declare a homestead or declared a nonhomestead property as a homestead, the municipality **may** impose a penalty as follows:

- If a declared property is not a homestead and the homestead rate is higher than the nonhomestead rate, the penalty may be set at a rate up to 3% of the education tax on the property.
- If a declared property is not a homestead and the homestead rate is lower than the nonhomestead rate, the penalty may be set at a rate up to 8% of the education tax on the property.
- If a homestead is not declared and the homestead rate is lower than the nonhomestead rate, the penalty may be set at a rate up to 3% of the education tax on the property.
- If a homestead is not declared and the homestead rate is higher than the nonhomestead rate, the penalty may be set at a rate up to 8% of the education tax on the property

### **Abatement of Taxes**

Abatement is the statutory mechanism for relieving individual taxpayers of the burden of property taxes, penalties, and interest when the basis for request is a) authorized by statute and b) the Board of Abatement agrees that that request is reasonable and proper. The board is not required to grant abatement – however, they may abate in whole or in part property taxes, interest, or collection fees [24 VSA 1535\(a\)](#)

### ***Abatement FAQ:***

*Composition of board:* listers, selectboard, justices of the peace, town clerk, and the town treasurer ([24 V.S.A. § 1533](#) and [§ 801](#)).

*Authorized circumstances for abatement of taxes, interest, or fees:*

- of persons who have died insolvent

- of persons who have been removed from the state
- of persons who are unable to pay their taxes, interest and collections fees
- in which there is manifest error or mistake of the listers
- upon real or personal property lost or destroyed during the tax year
- the exemption amount available under [32 VSA 3802\(11\)](#) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement; but that exemption amount shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed taxes
- upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited, under [10 VSA 6237a](#).

*Things to know:*

- ✓ The abatement of a tax automatically abates any uncollected interest and fees relating to the amount abated.
- ✓ Abatement does not require a change in the grand list; it is for taxes only.
- ✓ Abatement is not the vehicle for valuation appeal.
- ✓ There is no specific meeting time required by statute. Usually boards meet at least once a year.
- ✓ After a decision is made by this board, the reasons for that decision must be stated in writing. The affected property owner should receive a copy of the decision. A record of the taxes, interest and fees abated is recorded in the town clerk's office and a copy is forwarded to the collector of taxes and the town treasurer.
- ✓ Abatement may be in the form of a refund or a credit, depending on the order of the board. Interest is payable in some instances. See [24 VSA 1535-1537](#).
  - Whenever a municipality votes to collect interest on overdue taxes, interest in a like amount shall be paid by the municipality to any persons for whom an abatement has been ordered.
- ✓ The legislative body of a municipality has the authority in cases of hardship to abate all or any portion of a homestead penalty appealable to the listers and any tax, penalty, and interest arising out of a corrected property classification. The legislative body may delegate the authority to abate in such instances to the Board of Tax Abatement or the Board of Civil Authority ([32 VSA 5410\(j\)](#)).
- ✓ Additional information is available in the [Lister & Assessor Handbook](#) as well as in the Secretary of State's guidance booklet, [About Abatement](#).

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## Current Use

### All Parcels Certified

Please continue with your current use exchanges in your 2021 As Billed grand list until all parcels are in-sync, certified, and loaded to this grand list. **It is important with each exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if need be.** When all parcels have been approved for the year, you will receive notice that your current use file is 100% certified. Any changes to your file after it is 100% certified will require the file be sent back to current use for recertification.

Valuing land for enrolled properties

[Assessing property for current use](#)  
[How to allocate Land subject to Use Value Appraisal](#)

## eCuse

**Town Clerks**, please take a moment to log into your eCuse accounts; many Current Use applications have recently been approved by PVR and are awaiting recording. After these applications are recorded and submitted, Current Use will be able to complete and certify these parcels. When recorded, an invoice is automatically generated for your recording fees, and payment will be noticed via your Vision account.

- Refresher instructions <https://tax.vermont.gov/sites/tax/files/documents/GB-1188.pdf>
- Guide or Town Clerks & Listers <https://tax.vermont.gov/sites/tax/files/documents/GB-1188.pdf>
- Login link <https://secure.vermont.gov/TAX/ecuse/home>

## Withdrawals/ Discontinuances/ LUCT

Current use withdrawals are **ongoing**, processed through the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. Please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 V.S.A. §3757\(b\)](#).**

*myVTax process*      [myVTax Guide: LV-314 Return Navigation for Listers](#)  
[Land Use Change Lien Release](#)  
[How to Recover Your Username & Reset Your Password](#)

*Valuation*      [How to Value Land Excluded or Withdrawn From CU](#)  
[Land Developed or Withdrawn from Current Use](#)

If you need more information about how to get access to your myVTax account, how to value the land, or how to notify the taxpayer, please reach out to your district advisor.

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## Education

### VALA Offerings

**IAAO – 102 Income Approach to Valuation\***      Instructor: Kara Endicott

- October 11 – 15      **Zoom meetings** to begin at 8:00am  
*Recommended prerequisite Course 101*

**IAAO – 311 Real Property Modeling Concepts**      Instructor: Dave Cornell

- October 18 – 22      **Zoom meetings** to begin at 8:00am  
*Recommended prerequisite Course 300*

Successful completion (i.e., a passing grade on the test(s) given) is required for these IAAO courses to be applied towards VPA Certification. To register, please visit <https://valavt.org/education/training/>

\* The recommended, accompanying textbook for these two classes, *Property Assessment Valuation 2<sup>nd</sup> Edition*, may be [ordered from IAAO](#). The cost per book is \$25 for IAAO members (\$50 for non-members) and is covered by the [VT PVR Lister Grant](#).

Additionally, the specific textbooks for the individual classes are available from VALA (printed & in binder) for a fee of \$15.00. Please email the [VALA Education Coordinator](#) to order at least three (3) weeks before

classes begin. A complimentary PDF of the textbook will also be available to all students prior to the start of class.

### **On-Demand Webinars & Training materials**

Recordings of our webinars, as well as course materials from our classes, are available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>. Also available are course materials from past classes. Please keep in mind that these tapings are meant for reference only – **actual event attendance is required for certification**.

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|---|----------------------------|
| • State Statutes Training               | July 14 / 15, 2021         |
| • Land Schedule Training                | May 19/ 26, 2021           |
| • Grand List Clean Up                   | April 28, 2021             |
| • Deed Reading & Real Estate Exemptions | April 21, 2021             |
| • Current Use Training                  | March 22/ 24, 2021         |
| • New & Seasoned Lister Training        | March 10/ 12/ 17/ 19, 2021 |
| • Sales Validation in myVTax            | January 21, 2021           |
| • Your Equalization Study               | January 14, 2021           |

### **KnowledgeWave**

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the [KnowledgeWave Learning Site](#) training package. These webinars are free for all KnowledgeWave members. The new, live webinars coming your way this September are:

- **Getting Comfortable with Excel**  
10/12/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **How to Use Microsoft Teams**  
10/14/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Make the Job You Have the Job You Love: Know Who You Work For**  
10/20/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Managing Meetings: Innovations**  
10/22/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Active Listening for Leaders**  
10/25/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Introduction to Power Automate**  
10/26/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **Analyze Data in Excel**  
10/27/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **World's Best Kept Secrets: Auto Text and Quick Parts**  
10/27/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Computer Security Awareness for End Users**  
10/29/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to [support@knowledgewave.com](mailto:support@knowledgewave.com), they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

### State Sponsored Training

For a full list of training offered *at no charge* to current Vermont municipal assessment officials please visit <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>

### Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA registration fees for these IAAO courses is not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>. You will need to download and save the application to your computer, close the web version, and reopen the file on your computer.

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

Grant Education Funding for Listers and assessors (Municipal Reimbursement) Fact Sheet  
<https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>

## District Advisor & CU Specialist Contact Information

[District Advisors & their territories interactive map](#)

<b>Barb</b> Schlesinger <a href="mailto:barbara.schlesinger@vermont.gov">barbara.schlesinger@vermont.gov</a>	(802) <b>369-9081</b>	<b>Deanna</b> Robitaille <a href="mailto:deanna.robitaille@vermont.gov">deanna.robitaille@vermont.gov</a>	(802) <b>323-3411</b>
<b>Benton</b> Mitchell <a href="mailto:Benton.mitchell@vermont.gov">Benton.mitchell@vermont.gov</a>	(802) <b>233-4255</b>	<b>Teri</b> Gildersleeve <a href="mailto:teri.gildersleeve@vermont.gov">teri.gildersleeve@vermont.gov</a>	(802) <b>855-3917</b>
<b>Christie</b> Wright <a href="mailto:christie.wright@vermont.gov">christie.wright@vermont.gov</a>	(802) <b>855-3897</b>	<b>Theresa</b> Gile <a href="mailto:theresa.gile@vermont.gov">theresa.gile@vermont.gov</a>	(802) <b>522-7425</b>
<b>Cy</b> Bailey <a href="mailto:cy.bailey@vermont.gov">cy.bailey@vermont.gov</a>	(802) <b>233-3841</b>		
<b>Nancy</b> Anderson / Edu Coord (PT) <a href="mailto:nancy.anderson@vermont.gov">nancy.anderson@vermont.gov</a>	(802) <b>279-9938</b>	<b>Nahoami</b> Shannon / PVR Assist <a href="mailto:Nahoami.shannon@vermont.gov">Nahoami.shannon@vermont.gov</a>	(802) <b>595-3402</b>

### Temporary District Advisor assignments:

<b>Andover</b>	Cy		<b>Royalton</b>	Barb
<b>Barnard</b>	Deanna		<b>Searsburg</b>	Cy

<b>Bethel</b>	Theresa		<b>Sharon</b>	Barb
<b>Braintree</b>	Deanna		<b>Somerset</b>	Teri
<b>Bridgewater</b>	Deanna		<b>Stockbridge</b>	Theresa
<b>Chelsea</b>	Barb		<b>Strafford</b>	Barb
<b>Fairlee</b>	Deanna		<b>Stratton</b>	Cy
<b>Hartford</b>	CY & Barb		<b>Thetford</b>	Cy
<b>Jamaica</b>	Cy		<b>Tunbridge</b>	Barb
<b>Killington</b>	Theresa		<b>Vershire</b>	Cy
<b>Landgrove</b>	Cy		<b>Wardsboro</b>	Cy
<b>Mendon</b>	Theresa		<b>Washington</b>	Barb
<b>Peru</b>	Cy		<b>West Fairlee</b>	Cy
<b>Pittsfield</b>	Theresa		<b>Weston</b>	Cy
<b>Plymouth</b>	Theresa		<b>Whitingham</b>	Cy
<b>Randolph</b>	Barb		<b>Wilmington</b>	Cy
<b>Reading</b>	Deanna		<b>Windham</b>	Cy
<b>Readsboro</b>	Christie		<b>Winhall</b>	Deanna

#### Current Use Specialists

<b>Patrick Dakin</b>	<a href="mailto:patrick.dakin@vermont.gov">patrick.dakin@vermont.gov</a>	(802) 828-6633	<b>Towns A - F</b>
<b>Isaac Bissell</b>	<a href="mailto:isaac.bissell@vermont.gov">isaac.bissell@vermont.gov</a>	(802) 828-6637	<b>Towns G-P</b>
<b>Nick Zimny-Shea</b>	<a href="mailto:nicholas.zimny-shea@vermont.gov">nicholas.zimny-shea@vermont.gov</a>	(802) 828-6608	<b>Towns R-W</b>

## Help Desks

**PVR GENERAL HELP LINE  
CURRENT USE**

**(802) 828-5860 / OPTION 3  
(802) 828-5860 / OPTION 2**

Please leave a message for your District Advisor at their number. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, select option #3 and ask to speak to another district advisor that is available.

## Online Resources

### Covid-19 Information

- [Vermont Forward](#)

#### Lister & Municipal Basics

<a href="#">Municipal resources</a>	<a href="#">Open Meeting Law – VLCT</a>	<a href="#">Tax Bill tools</a>
<a href="#">Forms &amp; publications</a>	<a href="#">Municipal Law Basics</a>	<a href="#">Property Tax Credit Confidentiality</a>
<a href="#">IPTMS Project</a>	<a href="#">Public Records - Sec of State</a>	<a href="#">VT Property Assessor Certification</a>
<a href="#">NEMRC GL Support</a>	<a href="#">Public Records - VLCT FAQ</a>	<a href="#">State Sponsored Training</a>

#### Property Assessment - Grand Lists

<a href="#">Listers and Assessors</a>	<a href="#">Lister Guide</a>	<a href="#">Assessment Toolbox</a>
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<a href="#">Lister and/or Assessor Options</a>	<a href="#">Lister Responsibilities</a>	<a href="#">Approved Appraisers</a>
<a href="#">eCuse</a>	<a href="#">CU Assessing Property</a>	<a href="#">CU Withdrawal - FMV</a>
<a href="#">Property Ownership &amp; Deeds</a>	<a href="#">Solar plants - valuing w/ PV Value</a>	<a href="#">Conservation Easements</a>
<a href="#">Reappraisals</a>		<a href="#">Homestead Declarations</a>
<a href="#">Grand List Lodging Checklist</a>	<a href="#">E&amp;O - Value Change</a>	<a href="#">E&amp;O- Homestead Status Change</a>

#### **Exemptions**

<a href="#">Exemptions</a>	<a href="#">Public, Pious &amp; Charitable PVR-317</a>	<a href="#">32 VSA 3802 – Statutory Exemptions</a>
<a href="#">Valuation of Tax-Exempt Properties</a>	<a href="#">Insurance Value Reporting form for Exempt Properties</a>	<a href="#">32 VSA 3832 – Restricted Exemptions</a>
<a href="#">Veterans Exemption</a>	<a href="#">Subsidized Housing</a>	<a href="#">Covenant Restricted</a>

#### **Appeals**

<a href="#">Grievance Letter Template</a>	<a href="#">Sec of State Appeal Handbook 2007</a>	<a href="#">VLCT Property Tax Appeals</a>
<a href="#">Appeals to Director Guide</a>	<a href="#">Guide to Best Practices</a>	<a href="#">List Value Adjustment Request</a>

#### **VCGI Mapping**

<a href="#">Vermont Parcel Program Overview</a>	<a href="#">Parcel Program Frequently Asked Questions</a>
<a href="#">Vermont Parcel Viewer</a>	<a href="#">Parcel Program Town Data Status</a>
<a href="#">Vermont Parcel Program GIS Data</a>	<a href="#">Example Uses of Parcel Program GIS Data</a>
<a href="#">Vermont Land Survey Library</a>	<a href="#">Digital Parcel Mapping Guidelines and Contract Guidance</a>
<a href="#">For Map Vendors: Guidance in working with VCGI</a>	<a href="#">For Map Vendors: How to submit municipal parcel data updates</a>